

MANAGEMENT AND BUDGET

PROGRAM: Budget Preparation and Administration		PROGRAM ELEMENT:				
PROGRAM MISSION: To support and enhance the effective, efficient operation of County government, maintain the County's fiscal integrity and financial condition, and preserve the County's AAA bond rating by developing, promulgating, and applying appropriate budgetary policies and procedures, and providing accurate, timely, and objective information and recommendations						
COMMUNITY OUTCOMES SUPPORTED: • Ensure high value for tax dollars • Ensure accountability • Support fiscal integrity and public confidence in County government						
PROGRAM MEASURES		FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 BUDGET	FY07 CE REC
Outcomes/Results:						
Bond rating		^a AAA	^a AAA	^a AAA	^a AAA	Expected
Tax supported expenditures per capita - constant [FY03] dollars		2,706	2,789	2,872	3,062	3,211
Debt service as a percentage of General Fund tax supported revenues (goal: ≤ 10% ^b)		9.46	9.52	9.01	9.31	9.08
Ratio of direct bonded debt ^c per capita to per capita income (%) (goal: ≤ 3.5% ^b)		2.86	2.86	2.61	2.88	2.87
General obligation bonded debt as a percentage of the full assessed value of taxable real property in the County (goal: ≤ 1.5% ^b)		1.63	1.57	1.39	1.44	1.37
CIP Implementation rate - ratio of actual to budgeted capital expenditures for the year (%)		95.3	91.2	92.0	92.0	92.0
Service Quality:						
Receipt of Government Finance Officers Association Distinguished Budget Presentation Award		Yes	Yes	Yes	Yes	Expected
Average number of days required to process:						
Request for Budget Adjustment		5.3	5.4	3.6	5.0	3.6
Position Profile Form		7.8	10.1	10.1	7.0	7.0
Program of Requirements		NA	NA	NA	NA	TBD
Fiscal Impact Statement		NA	NA	24.5	25	25
Percentage of Executive Branch departments rating as "good" or "excellent": ^d						
The helpfulness and cooperativeness of OMB staff		NA	NA	NA	NA	TBD
The time it takes OMB to respond to questions		NA	NA	NA	NA	TBD
The quality of OMB instruction materials and training		NA	NA	NA	NA	TBD
Efficiency: ^e						
OMB staff overtime (hours)		^f 1,849	1,868	^f 1,092	1,900	^f 1,200
Budget preparation and administration cost per \$million total operating budget (\$)		^f 1,079	1,060	972	1,004	986
Total hours worked by budget analysts per \$million total operating budget		^f 12.4	10.3	^f 10.8	9.7	^f 9.0
Value of operating budget requests analyzed per analyst workyear (\$millions)		130.0	142.1	173.5	194.6	206.2
Workload/Outputs:						
Total operating budget (\$millions)		2,926.1	3,082.0	3,327.1	3,562.0	3,862.5
Value of operating budget requests analyzed (\$millions)		3,120.0	3,268.0	3,591.9	3,930.3	4,165.8
Number of new or revised CIP projects received		^f 207	529	^f 80	455	^f 80
Number of Requests for Budget Adjustment received		941	726	782	830	830
Number of Position Profile Forms reviewed		505	587	558	540	540
Number of fiscal impact analyses of legislation and regulations		NA	NA	62	60	60
Inputs:						
Expenditures (\$000)		3,157	3,266	3,233	3,575	3,809
Workyears - total		34.0	32.8	31.7	31.2	31.2
Workyears - budget analysts		24.0	23.0	20.7	20.2	20.2
Total hours worked by budget analysts ^g		36,309	31,601	35,894	34,582	34,582
Notes:						
^a AAA bond rating from Standard and Poor's and Fitch, Inc.; Aaa from Moody's Investor Service, Inc.						
^b Achievement of this goal is viewed by bond rating agencies as important to maintaining the County's AAA rating.						
^c Direct bonded debt consists of the total bonded debt (general obligation bonds, revenue bonds, etc.) and short-term debt (e.g. commercial paper) issued in the name of the County.						
^d A survey of departments and persons dealing with OMB is being developed and will be implemented for FY07.						
^e Process improvements and increased use of technology have allowed OMB to increase its efficiency and control the need for overtime.						
^f FY03, FY05, and FY07 are off-years for preparing the biennial CIP.						
^g Includes overtime.						
EXPLANATION The Budget Preparation and Administration Program is responsible for the annual preparation of the Capital Budget and the six-year Public Services Program and Operating Budget to implement the policies and decisions of the County Executive. The six-year Capital Improvements Program is prepared during even-numbered calendar years. Budgetary policies and procedures are developed to ensure conformity with generally accepted accounting practices and County policies. Revenues and expenditures are monitored throughout the year, and special analyses are conducted as necessary (including analyses of user fees and other revenues). Program staff are often called upon to provide information, advice, and recommendations to County departments, elected officials, and the general public.						
PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: Department of Finance, Office of Human Resources, Department of Technology Services, operating departments and agencies.						
MAJOR RELATED PLANS AND GUIDELINES: Government Finance Officers Association Budget Preparation Guidelines, Generally Accepted Accounting Principles.						